

**United States Bankruptcy Court**  
**Northern District of Ohio**

In re **Kiebler Recreation, LLC**

Debtor(s)

Case No. **10-15099**Chapter **11**

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>BPM Investments c/o Robert O'Leary Trust 535 Greenmont Drive Canfield, OH 44145</b>	<b>BPM Investments c/o Robert O'Leary Trust 535 Greenmont Drive Canfield, OH 44145</b>			<b>60,000.00</b>
<b>C.A. Curtze Co. 1717 East 12th St. P.O. Box 797 Erie, PA 16512</b>	<b>C.A. Curtze Co. 1717 East 12th St. P.O. Box 797 Erie, PA 16512</b>			<b>84,407.19</b>
<b>Charles Family Limited Partnership P. O. Box 312 Burton, OH 44021</b>	<b>Charles Family Limited Partnership P. O. Box 312 Burton, OH 44021</b>			<b>100,000.00</b>
<b>Charles Kleman 12601 Mastique Beach Blvd. Unit 1 Fort Myers, FL 33908</b>	<b>Charles Kleman 12601 Mastique Beach Blvd. Unit 1 Fort Myers, FL 33908</b>			<b>1,000,000.00</b>
<b>Chautauqua County IDA 200 Harrison Street Jamestown, NY 14701</b>	<b>Chautauqua County IDA 200 Harrison Street Jamestown, NY 14701</b>			<b>67,799.00</b>
<b>Greenwood Forest Condominium P.O. Box 360 Findley Lake, NY 14736</b>	<b>Greenwood Forest Condominium P.O. Box 360 Findley Lake, NY 14736</b>			<b>66,991.00</b>
<b>JGM Associates LP Attn: John Maurer 3590 Jeffrey Blvd. Buffalo, NY 14219-2390</b>	<b>JGM Associates LP Attn: John Maurer 3590 Jeffrey Blvd. Buffalo, NY 14219-2390</b>			<b>100,000.00</b>
<b>JGM Associates LP Attn: John Maurer 3590 Jeffrey Blvd. Buffalo, NY 14219-2390</b>	<b>JGM Associates LP Attn: John Maurer 3590 Jeffrey Blvd. Buffalo, NY 14219-2390</b>			<b>100,000.00</b>
<b>Kevin &amp; Jennifer Morse 1 Whisper Lane Jamestown, NY 14701</b>	<b>Kevin &amp; Jennifer Morse 1 Whisper Lane Jamestown, NY 14701</b>			<b>80,000.00</b>

Debtor(s)

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**  
(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>Kings' Heating &amp; Sheet Metal</b> 137 South Work St. P.O. Box 43 Falconer, NY 14733-0043	<b>Kings' Heating &amp; Sheet Metal</b> 137 South Work St. P.O. Box 43 Falconer, NY 14733-0043			<b>52,891.34</b>
<b>Margaret Clark</b> P. O. Box 312 Burton, OH 44021	<b>Margaret Clark</b> P. O. Box 312 Burton, OH 44021			<b>100,000.00</b>
<b>National Grid</b> 300 Erie Blvd West Syracuse, NY 13202	<b>National Grid</b> 300 Erie Blvd West Syracuse, NY 13202			<b>62,543.29</b>
<b>PNC Bank</b> P.O. Box Louisville, KY 40285-6177	<b>PNC Bank</b> P.O. Box Louisville, KY 40285-6177			<b>206,844.00</b>
<b>R. W. Larson Associates, P.C.</b> 3 Farm Colony Drive Warren, PA 16365	<b>R. W. Larson Associates, P.C.</b> 3 Farm Colony Drive Warren, PA 16365			<b>83,762.86</b>
<b>Robert O'Leary Trust</b> 535 Greenmont Drive Canfield, OH 44145	<b>Robert O'Leary Trust</b> 535 Greenmont Drive Canfield, OH 44145			<b>100,000.00</b>
<b>Robert O'Leary Trust</b> 535 Greenmont Drive Canfield, OH 44145	<b>Robert O'Leary Trust</b> 535 Greenmont Drive Canfield, OH 44145			<b>100,000.00</b>
<b>Southern Tier West IDA</b> Planning & Development Board 4039 Rt 219, Suite 200 Salamanca, NY 14779	<b>Southern Tier West IDA</b> Planning & Development Board 4039 Rt 219, Suite 200 Salamanca, NY 14779			<b>71,507.00</b>
<b>Thomas &amp; Rose Corrigan</b> c/o Ditchey Geiger LLC 526 Superior Ave E, Suite 955 Cleveland, OH 44114	<b>Thomas &amp; Rose Corrigan</b> c/o Ditchey Geiger LLC 526 Superior Ave E, Suite 955 Cleveland, OH 44114			<b>85,000.00</b>
<b>Western Region IDA</b> 275 Oak Street Buffalo, NY 14203	<b>Western Region IDA</b> 275 Oak Street Buffalo, NY 14203			<b>53,241.00</b>
<b>William Clark</b> P.O. Box 312 Burton, OH 44021	<b>William Clark</b> P.O. Box 312 Burton, OH 44021			<b>100,000.00</b>

In re **Kiebler Recreation, LLC**

Debtor(s)

Case No. **10-15099**

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**  
(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **May 28, 2010**

Signature **/s/ Paul E. Kiebler IV**  
**Paul E. Kiebler IV**

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.